

Message Text

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PAGE 01 MANAGU 00899 242155Z

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ACTION ARA-10

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TO USDOC WASHDC

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EO 11652: N/A

TAGS: ETRD, NU

SUBJECT: IMPORT DUTIES - PLEASURE BOATS AND COMMERCIAL VESSELS

REF: USDOC 02880

1. NICARAGUA ASSESSES FOLLOWING IMPORT DUTIES ON PLEASURE AND
COMMERCIAL BOATS:

A) SHIPS AND BOATS WITH OVER 250 TONS GROSS REGISTERED TONNAGE:
YACHTS, SAILBOATS AND OTHER PLEASURE BOATS: FIFTY PERCENT AD
VALOREM, THIRTY PERCENT STABILIZATION TAX, SIX PERCENT SALES TAX,
THIRTY PERCENT CONSUMPTION TAX; ALL OTHERS: TWO PERCENT AD VALOREM,
THIRTY PERCENT STABILIZATION TAX, SIX PERCENT SALES TAX.

B) ROW BOATS, SAIL BOATS, AND OTHER SMALL BOATS, WITHOUT MOTOR:
BOATS FOR THE FISHING AND TRANSPORTATION INDUSTRY, UNDER 250 TONS:
EIGHT PERCENT AD VALOREM, THIRTY PERCENT STABILIZATION TAX, SIX
PERCENT SALES TAX; ALL OTHERS: THIRTY PERCENT AD VALOREM, THIRTY
PERCENT STABILIZATION TAX, SIX PERCENT SALES TAX, THIRTY
PERCENT CONSUMPTION TAX.

C) OTHER BOATS AND VESSELS NOT ELSEWHERE SPECIFIED: FOR
SPORTING USE: THIRTY PERCENT AD VALOREM, THIRTY PERCENT
STABILIZATION TAX, SIX PERCENT SALES TAX, THIRTY PERCENT
CONSUMPTION TAX; ALL OTHER USES: EIGHT PERCENT AD VALOREM,
THIRTY PERCENT STABILIZATION TAX, SIX PERCENT SALES TAX.

2. THE AD VALOREM TAX IS ASSESSED ON THE CIF VALUE OF
THE IMPORTED PRODUCT. THE STABILIZATION, SALES AND
CONSUMPTION TAXES ARE ASSESSED ON EACH PRECEEDING TARIFF
CALCULATION, NOT ON A CUMULATIVE BASIS.

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PAGE 02 MANAGU 00899 242155Z

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